

# IDAHO FUELS TAX REFUND WORKSHEET

## Idaho Consumers with Bulk Storage Tanks

Use this worksheet ONLY IF you use Idaho tax-paid fuel from bulk storage tank(s) in Idaho in a nontaxable manner.

**You don't need to use this worksheet if you only use Idaho tax-paid fuel purchased at retail locations (from a retail station, cardlock, and/or bulk plant) in a nontaxable manner. You should use this worksheet if you make purchases from retail locations and also have bulk storage.**

Use this worksheet to compute the Idaho tax-paid and nontaxable gallons when:

- Fuel is withdrawn from:
  - A single bulk storage tank, and/or
  - Multiple bulk storage tanks, and
- Fuel is purchased from a retail station, cardlock, and/or a bulk plant

Keep this form with your records.

FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas
1. Total Idaho tax-paid gallons purchased for a single bulk storage tank.....						
2. Total Idaho tax-paid gallons purchased for multiple bulk storage tanks.....						
3. Total Idaho tax-paid gallons purchased from a retail station, cardlock, and/or bulk plant .....						
4. Total tax-paid gallons purchased from all sources to report in Section V, line 1, page 2 of Form 75 under the appropriate fuel type (add lines 1, 2, and 3 of this worksheet) .....						
5. Single storage tank standard non-taxable % (gasoline 25% and undyed diesel 60%; or approved alternate %) ....	%			%	%	%
6. Nontaxable gallons from a single bulk storage tank (multiply line 1 by line 5 of this worksheet) .....						
7. Nontaxable gallons from multiple bulk storage tanks.....						
8. Actual nontaxable gallons from a single bulk storage tank, multiple bulk storage tanks, retail station, cardlock, and/or bulk plant .....						
9. Total nontaxable gallons to report in Section V, line 2, page 2 of Form 75 under the appropriate fuel type (add lines 6, 7, and 8 of this worksheet) .....						

# Instructions for Idaho Form 75-BST

Don't use this worksheet if you **ONLY** use Idaho tax-paid fuel purchased from a retail station, cardlock, and/or bulk plant in a nontaxable manner. Enter these tax-paid gallons and nontaxable gallons on lines 1 and 2 of Section V of the Form 75.

## **RECORDKEEPING REQUIREMENTS**

You must keep records that support your fuels tax refund claim. These records include all motor fuels receipts showing the total gallons of tax-paid fuel purchased, and the number of gallons of tax-paid fuel used in each type of equipment, both taxable and nontaxable. The records must show the date you received or withdrew the fuel and identify the equipment into which the tax-paid fuel was dispensed. You waive all rights to the refund if you don't keep the required records and provide them to the Idaho State Tax Commission on request.

## **FUEL WITHDRAWN FROM A SINGLE STORAGE TANK**

You must support your refund claim with either withdrawal records showing the actual taxable and nontaxable use of the fuel or by using the "proration method." This method, found in Motor Fuels Administrative Rule 270.06, allows you to use a predetermined percentage of the tax-paid gallons purchased for a single storage tank to calculate the nontaxable gallons of fuel for the refund claim. The "proration method" options include:

- A standard percentage (60% of all Idaho tax-paid diesel fuel purchased; 25% of all Idaho tax-paid gasoline purchased)
- An alternate percentage approved by the Tax Commission (if the standard percentages don't reflect your operation). You must base your request on past fuel consumption rates for each type of unregistered equipment you use.

The Tax Commission will refund the fuels tax paid on your purchase of Idaho tax-paid fuel that is used for nontaxable purposes, based on the percentages listed above.

## **Don't use the standard or alternate percentage proration method if you:**

- Are licensed under IFTA.
- Have non-IFTA motor vehicles and claim fuels tax refunds for the nontaxable use of motor fuels in those motor vehicles on a Form 75-IMV.
- Have separate storage tanks for undyed (clear) diesel and dyed diesel.

### To determine the nontaxable gallons eligible for a refund:

Line 1. Enter the total Idaho tax-paid gallons purchased for a single bulk storage tank.

### If using the percentage method to calculate your refund:

Line 5. Enter the standard or approved alternate percentage you will use to calculate your nontaxable gallons.

Line 6. Calculate the nontaxable gallons by multiplying line 1 by line 5 of the worksheet.

Line 8. Enter nontaxable gallons purchased at a retail station, cardlock, and/or bulk plant. See instructions for Fuel Purchased From a Retail Station, Cardlock, And/Or Bulk Plant.

### If using actual gallons to calculate your refund:

Line 8. Enter the actual number of nontaxable gallons from a single storage tank, retail station, cardlock, and/or bulk plant. See instructions for Fuel Purchased From a Retail Station, Cardlock, and/or Bulk Plant.

## **FUEL WITHDRAWN FROM MULTIPLE STORAGE TANKS**

If you keep separate bulk storage tanks for nontaxable and taxable uses, the seller must mark the invoices at time of delivery to identify the storage tanks into which the fuel is delivered. You must keep all fuel invoices. Report the gallons delivered into the nontaxable storage tank as nontaxable gallons on line 7 of the Fuels Tax Refund Worksheet. You may not use untaxed fuel in registered motor vehicles or vehicles required to be registered.

## **Don't use the multiple storage tank method and keep withdrawal records if you:**

- Are licensed under IFTA.
- Have non-IFTA motor vehicles and claim fuels tax refunds for the nontaxable use of motor fuels in those motor vehicles on a Form 75-IMV.

### To determine the nontaxable gallons eligible for a refund:

Line 2. Enter the total Idaho tax-paid gallons purchased for multiple bulk storage tanks.

### If using the multiple storage tank method to calculate your refund:

Line 7. Enter the number of nontaxable gallons.

Line 8. Enter nontaxable gallons purchased at a retail station, cardlock, and/or bulk plant. See instructions for Fuel Purchased From a Retail Station, Cardlock, And/Or Bulk Plant.

### If using actual gallons to calculate your refund:

Line 8. Enter the actual number of nontaxable gallons from multiple bulk storage tanks, retail stations, cardlocks, and/or bulk plants. See instructions for Fuel Purchased From a Retail Station, Cardlock, and/or Bulk Plant.

## **FUEL PURCHASED FROM A RETAIL STATION, CARDLOCK, AND/OR BULK PLANT**

If you purchase fuel from a retail station, cardlock, and/or bulk plant and dispense it into small containers for use in, or into the supply tank of, stationary engines, equipment, commercial motorboats, or vehicles other than registered motor vehicles, you must identify the piece of equipment on the purchase invoice. No other records are required.

### To determine the nontaxable gallons eligible for a refund:

Line 3. If you have both bulk and retail fuel purchases and nontaxable use, enter the total tax-paid gallons purchased from a retail station, cardlock, and/or bulk plant on line 3.